

## Legislative Issues from 2013

Presented by Charlie Pride Supervisor of Cities, Towns & Libraries State Board of Accounts



Revised 6/3/2013 Public Library Annual Budget
Workshop June 5 and Repeated June 13

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## Property Taxes HB 1116



- Townships permitted to petition DLGF to increase township levy by amount borrowed in 2012 or 2013, but not both
- Requires DLGF to grant permission for levy increase
- Eliminates requirement that a county auditor notify each political subdivision of the property tax reductions resulting from circuit breaker credit

# Study of Budget Review of Public Library HB 1116 continued

- Requires the DLGF to conduct public hearings on a political subdivision's budget, rate, and levy if requested in writing by a taxpayer
- Requires a study of whether public libraries' budget and levies should remain subject to review by an elected board

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# Other Post Employment Benefits (OPEB) HB 1001 (IC 5-10-8-2.6)

- Require all political subdivisions to report to the DLGF before February of each year all OPEB liabilities, assets, unfunded liabilities, contributions and expenses for the preceding year
- Benefits offered after retirement other than retirement plans such as life and health insurance
- Reported on the Gateway





- Credit Card Payments to the library may charge a convenience fee not to exceed \$3
- Transfers to Rainy Day Fund
  - Unused and unencumbered funds
  - Excess CAGIT and COIT funds
  - Dormant Funds
  - Other Funds
- Unobligated cash balances may be transferred by resolution; transfer not to exceed 10% of annual budget

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## HB 1545 Rainy Day Fund

 Transfers from a debt service fund to Rainy Day fund are prohibited



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## La Porte County: HB 1261

- Property tax procedures for assessment that apply to delayed property taxes in 2013
- Payment of taxes by credit, debit or bank card
- 2% discount pay tax within 30 days
- Standard homestead deduction
- Everything explained in tax statement

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## Real Property Subject to Tax Sale HB 1568

- Sale of vacant parcel to contiguous residential property owner for \$1, plus the costs incurred by the county to sell the property
- Establishes an Alternative Urban Homesteading Program for Qualified Individuals for tax sale properties



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# Child Employment: SB 153 applies only to hours when not in school

- Between 14 and 18 does not require certificate for the following:
  - Farm labor
  - Domestic service
  - Caddie
  - Newspaper carrier
- Between 12 but less than 18 does not require certificate for the following
  - $^{\circ}$  Cannot work on farm except family farm
  - Youth athletic program referee, umpire or official

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## Contract for Services: SEA 175

 All agreements between state agency or political subdivision and a contractor for procurement of services that are in writing must contain e-Verify provisions.



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## Worker's Compensation: HB 1320

- Increases maximum average weekly wage by 20% (effective July 1, 2014)
- Increases for degrees of partial impairment/disablement over 3 year period

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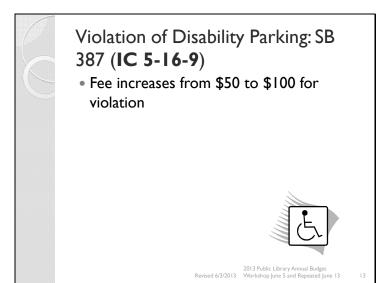
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## Challenge to Petition Signatures: SB 250

- Each signature page of petition carries:
  - Petition carrier, individual's identification
  - Signed affirmation that signers are eligible to sign
- Can be challenged if requirements not met

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# PERF Membership/Retirement Benefits: SB 526

- When eligible for supplemental retirement benefit
- Reemployment in a position covered by PERF after July 1, 2013 not eligible

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## Local Government Reorganization: SB 459

- Can still have same funds and taxing authority
- Reorganization plan specify the elimination of double taxation
- Excess funds used to pay indebtedness of new township government
- DLGF to assist township mergers



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## EARN Indiana: HB 1312

- College work-study program
- Year round
- Eligibility of employer
- Can use state dollars to match against federal Work-Study program

## Ghost Employment: HB 1006 Section 498

- Hire employee with duties that do not pertain to operation of governmental entity
- An employee who knowingly or intentionally accepts property from the employer for the performance of duties not related to the operation of the employer
- Level 6 Felony (was a Class D felony)

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# Performing Duties Related to Operation, HB 1006 Section 498

- Employee who voluntarily performs services that do not
  - Promote religion, attempt to influence legislation or government policy or attempt to influence elections
  - For the benefit of another governmental entity, exempt organization of IRS 501(c)(3)
  - Approval of supervisor
  - o In compliance with policy or regulation in writing
  - Limits total time during calendar year during the normal hours of employment


## Conflict of Interest, HB 1006 Section 499

- Level 6 felony committed if derive profit from contract or purchase by government entity (was a Class D felony)
- Disclosure requirements of public servant
- Statement made annually

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# Executive Sessions: HB 1102 (IC 5-14-1.5-6.1)

- Defines "litigation" to include any judicial action or administrative law proceeding under federal or state law
- Other instances for having Executive Sessions where authorized by federal or state statutes
  - Collective Bargaining
  - Purchase or lease of real property

## Other Instances of Authorized **Executive Sessions**

- Receive information about and interview prospective employee
- Discuss an individual's status as an employee or independent contractor
- · For discussion of records classified and confidential
- Discuss job performance evaluation
- To discuss information and intelligence intended to prevent, mitigate, or respond to the threat of terrorism

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## Government Accounting Study Committee SB 293

• To study issues concerning state and local government accounting, including issues related to the implementation of generally accepted accounting principles as adopted by the Government Accounting Standards Board (GASB)

### Other Items

- Disqualification of contractors and vendors doing business with Iran
- Affordable Care Act Penalties
- Gateway Reporting Update
- Payment of Claims
  - Lost Checks
  - Payment by EFT
- Disaster Recovery Plans
- Internal Controls

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## Accounting Manual Revision

## SBoA Manual of Accounting for Public Libraries at

http://www.in.gov/sboa/2802.htm

